

**MEMORANDUM OF UNDERSTANDING BETWEEN
WHEATLAND SCHOOL DISTRICT
AND
WHEATLAND CHARTER ACADEMY**

This Agreement (or Memorandum of Understanding “MOU”) is executed by and between the Board of Trustees of the Wheatland School District (hereinafter referred to as “District”) and the Wheatland Charter Academy (hereinafter referred to as “WCA”), a California non-profit public benefit corporation (“Charter School”). Wheatland Charter Academy has been granted charter school number 370 by the California State Board of Education.

RECITALS:

- A. The District is a school district existing under the laws of the State of California.
- B. WCA submitted a petition to renew the Wheatland Charter Academy to the District, which the District will have for approval on March 12, 2026. The renewal term beginning on July 1, 2026 – June 30, 2031 is the fifth renewal for this charter.
- C. This Agreement is intended to outline the parties’ agreements governing their respective fiscal and administrative responsibilities and their legal relationship and other matters of mutual interest.
- D. If any provision of this MOU is inconsistent with the charter, the terms of the charter shall prevail.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth Charter School and the District do hereby agree as follows:

AGREEMENTS:

I. TERMS AND RENEWAL:

- A. The term of the Agreement is for the five-year renewal period, from July 1, 2026 – June 30, 2031
- B. The Agreement is subject to termination during the term or any renewal as specified by law or as otherwise set forth in this Agreement.
- C. The parties agree that the recitals set forth above are true and are incorporated as essential terms of this MOU.
- D. Any modification of this Agreement must be in writing and executed by the duly authorized representatives of both parties specifically indicating the intent of the parties to modify this MOU.

1. The duly authorized representatives of WCA are the Executive Director and the President of the Board of Directors or the Board of Directors as a whole.
 2. The duly authorized representatives of the District are the District Board of Trustees (“Board”) and Superintendent or designee. For purposes of amendment of the Charter, the WCA Council is required to take action.
 3. The District reserves the right of approving amendments and/or revoking WCA charter as specified in Education Code Section 47607.
- E. WCA shall ensure that its name Wheatland Charter Academy is correctly spelled in all notifications to the State and in its corporate documents.
- F. The Charter for the Wheatland Charter Academy is currently serving K – 5 on-site classroom populations only. A revision to this service may be made during this term by WCA Council approval and by District Board approval to serve up to and including TK – 5th grades in any year of renewal period.

II. ADMINISTRATIVE SERVICES

- A. In accordance with Education Code Section 47613, the District may charge for the actual costs of supervisory oversight not to exceed one (1) percent of the revenue of WCA. “Revenue” is defined in accordance with Education Code Section 47613(f) as the general purpose entitlement and funding, as defined in Education Code Section 47632(a) and (b). This payment will be made in semi-annual payments or in the method or timing most acceptable to the District.
- B. WCA and the District agree that “supervisory oversight”, as used in Education Code Section 47613 and Education Code Section 47604.32, shall include the following:
1. All activities related to the Charter revocation and renewal and processes as described in Section 47607.
 2. Activities relating to monitoring the performance and compliance of WCA with respect to the terms of its Charter, related agreements, and all applicable laws.
 3. Participating in the dispute resolution process described in the Charter.
 4. Review and timely response to WCA’s Annual Independent Fiscal and Performance Audit.
 5. Identification of at least one Staff member as a contact person for WCA.

6. Visitation to WCA at least annually.
 7. Ensuring that WCA provides all reports required of charter schools by law.
 8. Monitoring the fiscal condition of WCA.
 9. Providing timely notification to the California Department of Education if any of the following circumstances occur:
 - A renewal of WCA is granted or denied.
 - WCA is revoked.
 - WCA ceases operation for any reason.
- C. In addition to the supervisory oversight responsibilities and the oversight fee described above, the District shall also provide WCA with the following services and WCA shall compensate the District as follows:
1. Facilities and Campus Services (including classrooms, custodial, library, computer labs, family resource center, supplemental programs, and campus counseling services): WCA is housed in District facilities, receives all services, and is entitled to all facility usage of any other school on the campus location. The fee will be calculated each school year as of a not later than March 1 snapshot of actual classroom usage for each area of the campus to determine cost share. Payment for cost share to be transferred back to Lone Tree School (as Lone Tree School pays all fees for campus to District) not later than June 30 of each school year. For the 2025/2026 school year, the fee will be \$54,034.72 for facilities and \$11,602.52 for campus cleaning and facility usage supplies (total of \$65,637.24).
 2. Meal Services: WCA receive breakfast and lunch meal service from the District. The District ensures that the meal program provided to all schools in the District, including WCA, complies with all federal requirements and state/local health regulations. Students pay fees, if/when applicable, for lunches or participate in the free/reduced lunch program, for which the District receives reimbursement. The District provides staff for all students of the District for food services.
 3. Business Services: WCA will receive business services which may include but not be limited to the following services: monthly payroll; issuance of W2s; tax deposits; maintenance of the General Ledger; deposit and enter cash receipts; assist in purchasing and AP processing; print and mail all AP checks; process and submit SACS reports as required during the year; assist in the development and revision of the budget; complete monthly cash flow reports; generate revenue and expense reports and facilitate auditor's requests. The District will provide PERS and STRS reporting for WCA employees. An annually negotiated fee between the District and WCA will

be calculated. Currently, the 2025/2026 school year fee for such services is 2% of the charter funding as described in Section II A.

4. Transportation to and from School: Bus services for students traveling within bus boundaries of service on Beale AFB and courtesy travel by bus through established bus stops to and from Wheatland to be provided by Wheatland School District. The total cost of bus service is divided by students of actual use from the March 1 snapshot. The number of WCA students utilizing the bus service will be the rate of payment due by WCA to the District no later than June 30.
 5. Special Education: WCA students will have full access to special education, early intervention, and academic intervention that is of equal service provided to any other student attending any other school in the District. For services provided on site, WCA will pay the District an annual fee. This will include falling under the District umbrella for special education services provided to the District by Yuba County Office of Education. An annually negotiated fee between the District and WCA will be calculated. Currently, the 2025/2026 school year fee for such services is \$19,500.00. For every year, the District will refer to the prior year as a base and calculate costs based on actual students receiving service.
- D. WCA shall retain the authority to contract with third parties for any services required to operate the charter in the accordance with the law, this MOU, and the approved charter. Prior to contracting with any other entity as primary provider of business and/or administrative services, WCA shall provide timely notice and seek approval by the District's Board of Education.
- E. Additional services may be contracted by WCA from the District if available pursuant to a separate written agreement between the Parties.

III. PROGRAMMATIC AUDIT

After receipt of standardized testing scores and statewide or similar school ranks, WCA administrator will compile and provide to the District an annual performance audit documenting whether or not students are achieving the measurable outcomes defined in the Charter and such other information requested by the District relating to WCA's performance. This section does not limit the District's statutory authority to make reasonable requests for information at any time during the year.

IV. FUNDING

- A. To the extent that WCA is required to submit records or information to the District in order to confirm funding, those records shall be prepared by WCA in a format

acceptable to the District. Record and information requests from Yuba County Office of Education or the California Department of Education for the purpose of funding will be completed in coordination between WCA and the District.

- B. As established by Education Code Section 47630 et. seq., WCA shall receive funding under WCA funding model as follows:
 - 1. A general purpose entitlement pursuant to Education Code Section 47633, which includes in-lieu property taxes and state aid.
 - 2. Funding as pursuant to Education Code Section 47634.
 - 3. WCA is also entitled to lottery funds, pursuant to Education Code Section 47638.
 - 4. WCA is also entitled to a variety of state and federal application based programs funding models that are included in the Local Control Accountability Plan, as well as various grant opportunities. WCA will apply for these funds with assistance from the District Business Services.
 - 5. Any additional funds negotiated by WCA in accordance with Education Code Section 47636.
- C. WCA has elected to receive funding as a dependent charter, with funding received through the District, pursuant to Education Code Section 47651.
- D. The District shall provide funding in lieu of property taxes to WCA as required by law. The District will apply these funds to the WCA budget by the fifteenth (15) day of each month as required by law. The District shall have the right to withhold any amounts owed by WCA to the District; however, WCA will receive notice of this withholding.
- E. In addition to the funding specified above, the parties recognize the authority of WCA to pursue additional sources of funding.
 - 1. The District has no obligation to apply for additional sources of funding for WCA.
 - 2. WCA shall cooperate fully with the District in any funding applications made by the District on behalf of the students of WCA.
 - 3. WCA agrees to comply with all regulations related to expenditures and receipt of such funds.
- F. WCA agrees that all revenue obtained from the District shall only be used as set forth in the approved charter and any authorized amendments.

V. LEGAL RELATIONSHIP

- A. Members of WCA Council and all officials of WCA shall file with the District and all other required entities, copies of all Fair Political Practice Commission conflict of interest forms, or forms that may otherwise be required by law i.e. a Statement of Economic Interests which is required under the Political Reform Act by the Fair Political Practices Commission which are required of public school district board members and officials, and shall abide by an adopted conflicts code.
- B. The Parties agree and understand that all employees of WCA shall be employees of WCA and that it shall be the exclusive public school employer for the purposes of collective bargaining as provided in Education Code Section 47605(b)(5)(O).
- C. WCA agrees to pay any and all attorney's fees and costs incurred by the District, the District's insurer, or its joint authority (JPA), that provides liability or property coverage to the District, that are incurred in any successful effort by the District, the insurer, or JPA to invoke or enforce the indemnification and insurance provisions of this Agreement. Any successful effort includes, but is not limited to: 1) the District prevailing in any litigation against WCA, or its insurance providers, seeking to invoke or enforce the indemnification and insurance provisions of this Agreement, and 2) voluntary acceptance of the indemnification and insurance provisions of this Agreement by WCA or its insurance providers. All fees and costs incurred by the District, the insurer, or JPA, after the District, the insurer has requested in writing, that WCA or its insurance provider comply with the indemnification and insurance provisions of this Agreement, shall be paid to the District, the insurer, or JPA whichever has paid the fees and costs.
- D. The Parties recognize that WCA is not a separate legal entity, as it is a dependent charter of the District. As such, in accordance with Education Code Section 47604(c), if the District complies with all oversight responsibilities required by law, the District shall not be liable for the debts or obligations of WCA or for claims arising from the performance of acts, errors, or omissions by WCA and/or its employees.
- E. Any complaints/concerns received by the District about any aspect of the operation of WCA or about WCA shall be forwarded by the District to WCA in a timely manner. To the extent that such concerns/complaints may involve issues related to possible revocation or non-renewal of the charter, the District may request that WCA inform the District of how such concerns/complaints were addressed. WCA agrees to provide such information.

VI. FISCAL RELATIONSHIPS

- A. To the extent that the District is required to submit financial forms on behalf of WCA, WCA is responsible for providing the necessary information to the District

in a timely manner and in a format acceptable to the District. WCA agrees to follow processing schedules and District business office procedures.

- B. **AVERAGE DAILY ATTENDANCE.** WCA will be responsible for its daily and monthly attendance accounting. WCA will submit the attendance reports in accordance with the District format and State law and regulations to the District's attendance officer. These reports will be submitted to the District at least one week prior to the county submission due dates for the P1, P2 and annual attendance periods. These dates will be part of WCA's annual calendar development. Such attendance will be included in the annual independent audit of WCA.

WCA will report to the District the names of the students who have newly enrolled in WCA, including their name, address, grade level, and the student's prior district and school. WCA will report the names of the students who have disenrolled from WCA along with the reason for disenrollment (i.e. returning to district of residence, drop out, or expulsion) and where the student intends to attend school upon WCA's action of dropping the student. WCA will report all students who disenroll and who plan to reenroll in the District promptly upon learning of the disenrollment.

- C. **ANNUAL AUDIT:** WCA will be included with the District in the independent audit and in accordance with all applicable laws. The audit will be conducted in accordance with generally accepted accounting principles applicable to public schools. The annual audit will be completed and received by the chief business the District, who will review the audit with WCA. The WCA Council and the District Board will accept and approve the audit before it is forwarded by the District's official of chief business affairs to Yuba County Office of Education and the State Controller's Office and the California Department of Education. All submission timelines will be met.

WCA's Executive Director will submit audit findings and corrective action plans to the District and the County Office of Education in a timely manner. Audit exceptions must be resolved to the satisfaction of the District's governing board.

- D. In the event that the District seeks and receives a voter approval for a general obligation bond, parcel taxes, or similar financial instrument, WCA shall have no entitlement to any portion of the funds unless negotiated in advance or unless otherwise required by law. WCA agrees that it has no entitlement to funds currently being received, if any, by the District under former parcel tax or bond elections.
- E. WCA agrees that it shall establish a fiscal plan and provide a copy of this plan to the District, for repayment of any loans received by WCA in advance of receipt of such loans. It is agreed that any and all loans sought by WCA shall be the sole responsibility of WCA and the District shall have no obligation for repayment nor shall the District guarantee repayment of any such obligations.

- F. Absent written agreement otherwise, the District shall not advance any funds to WCA. In addition, the District shall not act or provide a line of credit for WCA.
- G. WCA shall maintain a minimum of 5% or \$50,000, whichever is greater, of annual total expenditures, transfers out, and other uses of funds of WCA as reserve account for economic uncertainty.
- H. WCA shall annually prepare and submit, via the agreement between WCA and the District's business services, the following reports to Yuba County Superintendent of Schools in the format dictated by the County Superintendent of Schools:
 1. On or before July 1, a preliminary budget for the upcoming year.
 2. On or before September 15, unaudited actual data for the full prior year.
 3. On or before 45 days after the Governor signs the annual Budget Act, a revised budget including any revisions in revenues and expenditures that have been made to its budget to reflect the funding made available by the Budget Act.
 4. On or before December 15, an interim financial report reflecting changes through October 31. This interim report shall include projections of year-end balances and projections for the next two years.
 5. On or before March 15, a second interim financial report reflecting changes through January 31. This interim report shall include projections of year-end balances and projections for the next two years.
 6. WCA shall develop and monitor its budget in accordance with established laws and regulations. WCA will utilize and develop an annual budget development and monitoring calendar in coordination with the District's business services. State required financial reports shall be reviewed by WCA and the District prior to their due date.

II. FISCAL CONTROLS

- A. Charter School shall adopt and meet generally accepted accounting principles and shall adopt policies to ensure WCA's funds are used to most effectively support the school's mission and to ensure that funds are budgeted, accounted for, expended, and maintained in an appropriate and lawful fashion. Such policies will include, but not be limited to, principles that ensure that: (1) expenditures are authorized in accordance with amounts specified in the adopted budget; (2) the School's funds are managed and held in a manner that provide a high degree of protection of the School's assets; and (3) all transactions are recorded and documented in an appropriate manner that allows reporting to the State as required by the District, the County Office of Education or the California Department of Education.

- B. Segregation of Duties: WCA will follow and maintain purchase order policies of the District. All proposed expenditures must be approved by the Executive Director or designees who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget and sign the check request form. All transactions will be posted on an electronic general ledger. The transactions will be posted on the ledger by someone at the school site or contracted bookkeeper. To ensure segregation of record recording and authorization, the bookkeeper may not co-sign check requests or purchase orders.
- C. Banking Arrangements: WCA will maintain an account with the Yuba County Treasurer and will provide to the District a list of all other accounts WCA holds in any other financial institution, including banks or credit unions, or with any person or entity. The District bookkeeper will reconcile WCA's ledger(s) with its accounts in the county treasury on a monthly basis and prepare (1) a balance sheet, (2) a comparison of budgeted to actual revenues and expenditures to date, and (3) a cash flow statement. The Executive Director or designee and finance committee of WCA Board will regularly review these statements. The District will deposit funds on behalf of WCA as soon as practical upon receipt. A petty cash fund may not exceed \$500 and may be established with an appropriate ledger to be reconciled twice monthly by the school secretary, who shall not be authorized to expend petty cash.
- D. Purchasing Procedures: All purchases over forty five thousand dollars (\$45,000.00) must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services with Wheatland School District is under California Uniform Public Construction Cost Accounting Act (CUPCCAA). With \$45,000 - \$175,000 informal bid necessary only and from preferred vendors. Purchases or projects over \$175,000 go to formal bid process. The Executive Director or designee shall not approve purchase orders or warrant requests lacking such documentation. Documentation shall be attached to all warrant and purchase order requests showing that at least three (3) vendors were contacted and such documentation shall be maintained for at least three (3) years.
- E. Property Inventory: The Executive Director or designee shall establish and maintain an inventory of all non-consumable goods and equipment over five hundred dollars (\$500.00). In addition, an inventory shall be established and maintained of all electronic and computer equipment. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting WCA's assets. Property will be inventoried on an annual basis.
- F. Property and Liability Insurance: WCA shall be insured under the District policy. The District shall retain appropriate property and liability insurance coverage for all schools in the District. Property insurance shall be for replacement costs and have limits of the total insured value of any school's contents and personal property.

The District shall carry general liability insurance including broad form contractual liability coverage or its equivalent with limits of no less than \$2,000,000 per occurrence and \$5,000,000 general aggregate. Limits are to be applicable to the District and shall not be eroded by any other losses arising out of the operations for any school in the District. The District shall be named as additional insured by way of endorsement to this policy.

The Directors and Officers Liability Insurance, including Employment Practices Liability Insurance, shall be obtained and kept in force at all times by the District for all schools, including WCA, with a self-insured retention of no more than five thousand dollars (\$5,000.00) per occurrence. The District shall be named as additional insured on this policy.

- H. Indemnification and Hold Harmless: WCA shall comply with the indemnification requirements outlined in the approved charter.
- I... Certificate of Insurance: Prior to commencing services pursuant to this Agreement, the District shall provide certificates as evidence of the existence of the insurance required by this Agreement. Such certificate shall include the Endorsements described in this Agreement as attachments.
- K. Workers' Compensation: As a school of the District, WCA shall provide Workers' Compensation coverage as required by California law, and in signing this Agreement, makes the following certification: "WCA is aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with such provisions before commencing the performance of this Agreement".
- L. Injury and Illness Prevention: As a school of the District, WCA shall maintain and enforce the District's Injury and Illness Prevention Program as required by State law, and in signing this Agreement, makes the following certification: "WCA is aware of the provisions of California Labor Code, Division 5, and of the California Code of Regulations, Title 8, and shall maintain an active Injury and Illness Prevention Plan in accordance with such provisions before commencing the performance of this Agreement". The Injury and Illness Prevention Plan is available from the District with regard to any school or employee of the District.

VIII. HUMAN RESOURCES MANAGEMENT

Employees of WCA are solely the employees of WCA. As such, WCA shall have the sole responsibility for employment management, dismissal, and discipline of its employees.

- A. WCA will conform to the laws regarding background checks, fingerprinting, and credentialing. Teachers of core academic subjects shall be held to the same credentialing standard as teachers in the public schools. No Charter School teacher

shall be maintained in employment without compliance with Education Code Section 47605(l).

- B. Wheatland School District will oversee human resource documents, contracts, and procedures for this dependent charter.
- C. Wheatland Charter Academy employment is at will.

IX. EVALUATION OF EDUCATIONAL PROGRAMS/CONFORMANCE TO CHARTER

- A. Oversight monitoring of WCA shall be in conformance with District Board policy and the terms of the approved charter. At the District's request, Charter School and District personnel shall meet to discuss areas of concern, review and monitor records and student progress. In addition, WCA shall furnish the District with an annual report and evaluation, utilizing the District's template of its educational program as further outlined herein. The annual report will complement and provide the basis of the on-site annual visit.
- B. WCA agrees to administer the current statewide mandated performance assessments. Results of such statewide assessments shall be provided to the District within one month of receipt by WCA.
- C. WCA Council shall be responsible for operating WCA in conformance with the provisions of the approved charter and this MOU.
- D. It is agreed that the availability of instructional materials is critical to the learning process, including, but not limited to, state adopted textbooks and other materials that supplement the delivery of a solid core curriculum. WCA recognizes that these instructional materials must be in adequate supply.
- E. WCA agrees to prepare and publicly distribute recruitment materials in languages that address the demographics of the District. Enrollment will be open to all students and WCA shall admit all pupils who wish to attend up to capacity.

X. SPECIAL PROGRAM/SERVICES

- A. In the event that either party to this agreement wishes to have its staff and or faculty participate in a program offered by the other, advanced approval and arrangements must be made. It is fully recognized that expenses for such events are negotiable at the time of the event. Such arrangements must be made with the appropriate site administrator or District personnel in advance and confirmed in writing.

XI. CHARTER SCHOOL POLICIES AND PROCEDURES

- A. Copies of all Charter School Policies and Procedures shall be provided to the District promptly upon adoption by WCA. Any revised, amended, or deleted policies shall also be forwarded to the District.
- B. WCA shall maintain an anti-nepotism policy, which shall be provided to the District and a conflicts code which shall align with the approved charter. Additionally, persons related by blood or by marriage to a charter school employee shall not be appointed to a position where one relative would be in a supervisory position over another. Any employment of relatives outside of the restrictions herein noted must receive prior approval of WCA Board.
- C. WCA shall maintain a conflicts of interest policy, which shall be aligned to the charter and provided to the District. This policy shall reflect compliance of the governance structure of WCA with the California Corporations Code and the Government Code's Political Reform Act. WCA agrees that it is responsible for complying with ethics and conflicts of interest laws that may apply to it. WCA has not received advice or authorization from District regarding its obligations under these laws.

XII. STUDENT RECORDS

- A. WCA hereby irrevocably designates employees of the District as having a legitimate educational interest such that they are entitled to access to education records of Charter School students under 20 U.S.C.A 1232g, the Family Educational Rights and Privacy Act and California Education Code 49076(b)(6) ("FERPA"). Charter School, its officers, and employees shall comply with FERPA at all times.

XIII. BROWN ACT/PUBLIC RECORDS

WCA shall fully conform to the Brown Act as set out in the California Government Code. The Brown Act requires school boards/councils to conduct their business in a pre-announced open session with an agenda unless specific conditions exist that justify the meeting of a board in closed session. In addition, all of WCA's records that relate in any way to the operation of WCA, including without limitation all of the records of the non-profit corporation operating WCA, and any other entity to the extent it participates in the operation of WCA, are deemed to be subject to the requirements of the Public Records Act (Government Code Section 6250, *et seq.*) as well as Education Code Section 47604.3.

XIV. LEGAL SERVICES/OTHER SERVICES

WCA will be under the legal counsel umbrella of the District; however, the costs of such services may be incurred by WCA. WCA reserves the right to subcontract any and all services specified in this agreement to the District and/or to public or private subcontractors as permitted by law and as available from the District. WCA shall immediately inform the District of any contracts it enters into.

XV. NO AGENCY RELATIONSHIP

No agent, employee, or servant of WCA shall be deemed to be the employee, agent or servant of the District except as expressly acknowledged in writing by the District. This is with regard to employment rights with the District. WCA is responsible for its acts and for the acts of WCA’s agents, employees, servants, and subcontractors while acting under WCA’s direction during the entire term of this agreement.

XVI. SEVERABILITY

If any provision or any part of this agreement is for any reason held to be invalid and/or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of this agreement shall not be affected thereby and shall remain valid and fully enforceable.

XVII. NOTIFICATION

All notices, requests, and other communication under this agreement shall be in writing and mailed to the proper address as follows:

To the District: Wheatland School District, 111 Main Street, Wheatland, CA
95692

To WCA: Wheatland Charter Academy, 123 Beale Hwy., Beale AFB, CA 95903

This agreement contains the entire agreement of the parties with respect to the matters covered hereby, and supersedes any oral or written understanding or agreements between the parties with respect to the subject matter of this agreement. No person or party is authorized to make any representations or warranties except as set forth herein, and no agreement, statement, representation or promise by any party hereto which is not contained herein shall be valid or binding. The undersigned acknowledges that she/he has not relied upon any warranties, representations, statements or promises by any of the parties herein or any of their agents or consultant except as may be expressly set forth in this Agreement. The parties further recognize that this agreement shall only be modified in writing and by the mutual agreement of the parties.

Dated: _____

Wheatland School District
Superintendent and Charter School Executive Director
Craig Guenster

Dated: _____

Wheatland Charter Academy
Charter School Director
Jodie Jacklett